

Free State: Mangaung(FS172) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

Description	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
<u>Financial Performance</u>										
Property rates	229 341	250 173	278 236	323 209	323 209	323 209	341 604	394 830	417 709	454 166
Service charges	851 734	933 374	1 077 976	1 485 206	1 497 206	1 497 206	1 376 429	1 657 194	1 930 106	2 262 537
Investment revenue	125 619	122 929	117 247	114 004	114 004	114 004	115 981	151 531	133 836	134 491
Transfers recognised - operational	238 671	265 160	325 338	442 714	476 811	476 811	455 939	558 409	612 494	674 845
Other own revenue	216 796	256 596	282 428	353 603	345 135	345 135	255 500	327 621	364 309	388 022
Total Revenue (excluding capital transfers and contributions)	1 662 161	1 828 233	2 081 225	2 718 736	2 756 365	2 756 365	2 545 452	3 089 585	3 458 454	3 914 062
Employee costs	573 595	593 382	662 406	775 079	766 407	766 407	742 219	891 495	1 033 610	1 118 164
Remuneration of councillors	17 040	19 458	20 639	23 373	23 373	23 373	22 283	25 271	27 591	29 757
Depreciation & asset impairment	159 255	162 472	189 243	214 065	197 744	197 744	198 776	183 119	182 663	167 569
Finance charges	1 903	2 920	35 887	18 600	14 813	14 813	2 763	50 967	67 580	74 181
Materials and bulk purchases	520 767	496 081	616 906	850 933	828 198	828 198	791 421	986 922	1 213 457	1 519 367
Transfers and grants	5 723	5 610	1 254	7 083	7 083	7 083	6 932	2 033	2 177	2 331
Other expenditure	495 462	565 884	782 223	730 190	855 999	855 999	829 891	848 517	867 355	929 239
Total Expenditure	1 773 744	1 845 807	2 308 559	2 619 323	2 693 617	2 693 617	2 594 285	2 988 324	3 394 433	3 840 608
Surplus/(Deficit)	(111 583)	(17 574)	(227 334)	99 413	62 748	62 748	(48 833)	101 261	64 021	73 454
Transfers recognised - capital	103 592	336 945	455 977	246 188	508 554	508 554	411 583	229 520	247 806	289 907
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361
<u>Capital expenditure & funds sources</u>										
Capital expenditure	706 271	1 108 373	1 172 932	841 738	928 321	928 321	702 491	373 256	720 840	530 925
Transfers recognised - capital	191 962	627 465	668 756	534 556	549 424	549 424	383 586	211 520	231 806	274 907
Public contributions & donations	1 037	17 342	45 082	27 017	23 517	23 517	15 978	19 968	23 161	24 847
Borrowing	-	-	-	34 000	18 381	18 381	2 856	69 970	102 595	22 035
Internally generated funds	513 271	463 566	459 094	246 166	337 000	337 000	300 071	71 799	363 278	209 135
Total sources of capital funds	706 271	1 108 373	1 172 932	841 738	928 321	928 321	702 491	373 256	720 840	530 925
<u>Financial position</u>										
Total current assets	-	750 339	749 396	908 206	908 206	908 206	-	787 198	788 905	798 075
Total non current assets	-	3 312 535	2 810 492	4 132 528	4 132 528	4 132 528	-	3 416 507	3 776 241	4 041 052
Total current liabilities	-	630 971	919 100	851 067	851 067	851 067	-	671 191	707 344	741 598
Total non current liabilities	-	22 439	380 970	40 138	40 138	40 138	-	479 035	570 785	572 818
Community wealth/Equity	-	3 409 465	2 259 818	4 149 529	4 149 529	4 149 529	-	3 053 479	3 287 017	3 524 710
<u>Cash flows</u>										
Net cash from (used) operating	227 718	416 039	736 338	710 011	710 011	710 011	300 276	332 592	435 506	465 225
Net cash from (used) investing	(240 285)	(448 429)	(629 752)	(715 477)	(715 477)	(715 477)	(422 842)	(373 256)	(720 840)	(530 825)
Net cash from (used) financing	(4 538)	(6 371)	27 668	8 855	8 855	8 855	(1 375)	67 152	100 082	16 193
Cash/cash equivalents at the year end	30 595	(23 546)	135 492	31 388	31 388	31 388	(59 469)	36 365	(148 887)	(198 294)
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available	-	228 123	284 491	399 202	399 202	399 202	-	335 508	343 322	358 599
Application of cash and investments	-	207 992	493 661	430 102	555 315	555 315	-	472 811	483 209	538 106
Balance - surplus (shortfall)	-	20 131	(209 170)	(30 900)	(156 114)	(156 114)	-	(137 303)	(139 887)	(179 507)
<u>Asset management</u>										
Asset register summary (WDV)	706 271	1 108 373	1 172 932	4 024 304	928 321	928 321	702 491	373 256	720 840	530 925
Depreciation & asset impairment	159 255	162 472	189 243	214 065	197 744	197 744	198 776	183 119	182 663	167 569
Renewal of Existing Assets	71 519	185 417	241 823	248 159	362 414	362 414	285 610	157 735	306 781	217 232
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
<u>Free services</u>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	63 759	69 615	75 824
Revenue cost of free services provided	176 331	220 060	277 906	368 776	368 776	368 776	368 776	55 461	60 486	65 782
<u>Households below minimum service level</u>										
Water:	2	2	2	3	3	3	3	3	3	3
Sanitation/sewerage:	5	6	2	5	5	5	5	5	5	3
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	40	40	40	40	27	14	1

Free State: Mangaung(FS172) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Revenue - Standard										
<i>Governance and Administration</i>		688 960	962 948	1 128 278	1 042 457	1 315 924	1 315 924	1 214 834	1 318 012	1 438 428
Executive & Council		220 314	386 366	463 231	300 805	571 170	571 170	319 358	350 653	401 691
Budget & Treasury Office		391 954	480 866	571 339	621 200	624 303	624 303	764 297	810 095	868 386
Corporate Services		76 693	95 716	93 708	120 452	120 452	120 452	131 180	157 263	168 350
<i>Community and Public Safety</i>		49 925	40 628	33 166	38 984	32 524	32 524	34 453	36 719	40 385
Community & Social Services		3 885	4 818	4 047	4 968	4 968	4 968	5 920	6 502	7 139
Sport And Recreation		1 641	11 730	1 431	1 031	1 031	1 031	1 540	1 624	1 727
Public Safety		15 408	10 519	6 208	15 800	5 815	5 815	8 008	9 307	10 635
Housing		14 054	11 636	17 711	15 314	18 839	18 839	16 962	17 118	18 569
Health		14 937	1 926	3 769	1 871	1 871	1 871	2 024	2 169	2 315
<i>Economic and Environmental Services</i>		56 723	10 229	15 178	63 656	75 210	75 210	39 004	17 340	18 663
Planning and Development		4 214	4 658	4 291	4 605	7 513	7 513	5 620	6 182	6 799
Road Transport		52 499	3 107	9 831	55 588	59 584	59 584	25 467	7 267	7 583
Environmental Protection		10	2 464	1 055	3 463	8 113	8 113	7 917	3 891	4 280
<i>Trading Services</i>		958 166	1 136 942	1 345 009	1 804 423	1 825 857	1 825 857	2 013 732	2 315 683	2 686 517
Electricity		584 757	669 992	783 733	1 142 089	1 157 988	1 157 988	1 236 488	1 456 492	1 740 365
Water		238 929	303 501	363 586	422 243	424 851	424 851	473 737	525 766	581 487
Waste Water Management		131 105	159 779	193 616	235 385	238 312	238 312	297 717	327 058	357 660
Waste Management		3 374	3 669	4 074	4 706	4 706	4 706	5 789	6 368	7 005
<i>Other</i>	4	11 978	14 430	15 572	15 404	15 404	15 404	17 082	18 505	19 976
Total Revenue - Standard	2	1 765 753	2 165 178	2 537 202	2 964 924	3 264 919	3 264 919	3 319 105	3 706 260	4 203 969
Expenditure - Standard										
<i>Governance and Administration</i>		379 554	425 759	637 817	583 698	612 196	612 196	711 168	774 393	839 188
Executive & Council		136 058	161 330	196 895	215 996	178 757	178 757	184 798	200 125	213 725
Budget & Treasury Office		85 969	97 481	249 380	127 053	181 742	181 742	240 852	250 098	276 373
Corporate Services		157 527	166 947	191 542	240 649	251 697	251 697	285 518	324 170	349 089
<i>Community and Public Safety</i>		201 969	209 033	205 163	248 388	248 490	248 490	269 450	302 656	325 636
Community & Social Services		27 488	29 673	33 842	36 619	36 882	36 882	43 068	48 775	52 048
Sport And Recreation		46 044	64 237	49 988	55 630	55 068	55 068	62 227	69 649	74 821
Public Safety		76 416	79 083	86 030	115 230	111 483	111 483	119 669	133 803	144 352
Housing		24 032	26 599	27 882	33 457	37 697	37 697	36 358	41 480	44 775
Health		27 989	9 440	7 422	7 453	7 360	7 360	8 128	8 949	9 640
<i>Economic and Environmental Services</i>		141 580	156 024	191 027	233 226	284 780	284 780	256 925	252 888	268 438
Planning and Development		23 364	24 801	27 813	31 829	33 675	33 675	41 869	44 464	47 104
Road Transport		109 021	120 223	150 303	187 275	233 933	233 933	195 092	189 467	200 932
Environmental Protection		9 196	11 000	12 911	14 121	17 172	17 172	19 964	18 957	20 402
<i>Trading Services</i>		1 039 157	1 043 933	1 262 464	1 540 972	1 535 243	1 535 243	1 736 671	2 049 027	2 390 704
Electricity		661 596	636 090	779 907	1 045 194	1 040 083	1 040 083	1 189 288	1 443 327	1 734 835
Water		245 683	267 854	315 926	316 419	320 546	320 546	344 812	373 732	406 810
Waste Water Management		64 512	72 738	88 409	103 531	99 900	99 900	117 094	137 032	145 520
Waste Management		67 366	67 251	78 222	75 829	74 714	74 714	85 477	94 937	103 539
<i>Other</i>	4	11 483	11 058	12 088	13 039	12 909	12 909	14 110	15 470	16 641
Total Expenditure - Standard	3	1 773 744	1 845 807	2 308 559	2 619 323	2 693 617	2 693 617	2 988 324	3 394 433	3 840 608
Surplus/(Deficit) for the year		(7 991)	319 372	228 643	345 601	571 302	571 302	330 781	311 827	363 361

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Mangaung(FS172) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands												
<u>Revenue By Source</u>												
Property rates	2		229 341	250 173	278 236	323 209	323 209	323 209	341 604	394 830	417 709	454 166
Property rates - penalties and collection charges			-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2		529 570	593 163	681 423	1 033 779	1 045 779	1 045 779	966 793	1 167 997	1 401 596	1 681 916
Service charges - water revenue	2		236 169	244 439	285 954	323 732	323 732	323 732	277 790	338 520	370 502	409 849
Service charges - sanitation revenue	2		82 684	92 149	106 555	123 095	123 095	123 095	127 253	145 019	151 784	163 926
Service charges - refuse revenue	2		3 312	3 623	4 045	4 600	4 600	4 600	4 592	5 658	6 224	6 846
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment			12 557	20 137	18 429	20 768	20 768	20 768	15 096	18 227	19 980	21 552
Interest earned - external investments			125 619	122 929	117 247	114 004	114 004	114 004	115 981	151 531	133 836	134 491
Interest earned - outstanding debtors			23 617	26 510	30 103	44 239	44 239	44 239	26 385	27 642	23 588	21 588
Dividends received			-	-	-	-	-	-	-	-	-	-
Fines			9 361	7 442	4 734	11 167	1 182	1 182	1 382	5 385	6 422	7 464
Licences and permits			325	265	242	861	861	861	201	753	827	907
Agency services			86 237	86 960	96 960	122 329	122 329	122 329	115 096	134 548	159 749	170 817
Transfers recognised - operational			238 671	265 160	325 338	442 714	476 811	476 811	455 939	558 409	612 494	674 845
Other own revenue	2		84 699	115 282	131 961	154 207	155 724	155 724	97 340	141 030	153 705	165 655
Gains on disposal of PPE			-	-	-	33	33	33	-	36	38	40
Total Revenue (excl. capital transfers and contributions)			1 662 161	1 828 233	2 081 225	2 718 736	2 756 365	2 756 365	2 545 452	3 089 585	3 458 454	3 914 062
<u>Expenditure By Type</u>												
Employee related costs	2		573 595	593 382	662 406	775 079	766 407	766 407	742 219	891 495	1 033 610	1 118 164
Remuneration of councillors			17 040	19 458	20 639	23 373	23 373	23 373	22 283	25 271	27 591	29 757
Debt impairment	3		50 336	53 615	169 022	55 525	55 525	55 525	55 525	87 557	91 975	101 668
Depreciation and asset impairment	2		159 255	162 472	189 243	214 065	197 744	197 744	198 776	183 119	182 663	167 569
Finance charges			1 903	2 920	35 887	18 600	14 813	14 813	2 763	50 967	67 580	74 181
Bulk purchases	2		520 767	496 081	616 906	850 933	828 198	828 198	791 421	986 922	1 213 457	1 519 367
Other Materials	8		-	-	-	-	-	-	-	-	-	-
Contract services			26 702	41 318	72 983	98 320	168 698	168 698	174 274	153 469	154 693	166 470
Transfers and grants			5 723	5 610	1 254	7 083	7 083	7 083	6 932	2 033	2 177	2 331
Other expenditure	4,5		418 423	470 951	540 006	576 345	631 775	631 775	600 092	607 490	620 687	661 102
Loss on disposal of PPE			-	-	212	-	-	-	-	-	-	-
Total Expenditure			1 773 744	1 845 807	2 308 559	2 619 323	2 693 617	2 693 617	2 594 285	2 988 324	3 394 433	3 840 608
Surplus/(Deficit)			(111 583)	(17 574)	(227 334)	99 413	62 748	62 748	(48 833)	101 261	64 021	73 454
Transfers recognised - capital	6		103 592	336 945	455 977	246 188	508 554	508 554	411 583	229 520	247 806	289 907
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-
		(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361	
Surplus/(Deficit) after capital transfers and contributions												
Taxation			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361
Attributable to minorities			-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361
Share of surplus/ (deficit) of associate	7		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year			(7 991)	319 372	228 643	345 601	571 302	571 302	362 750	330 781	311 827	363 361

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Free State: Mangaung(FS172) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Description		Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
R thousands		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
Capital Expenditure - Standard												
<i>Governance and Administration</i>			102 374	40 008	17 632	19 240	19 520	19 520	10 881	-	103 441	52 019
Executive & Council			217	3 176	199	40					63 700	43 450
Budget & Treasury Office			8 028	14 815	1 661	5 000	3 320	3 320	1 087		5 364	2 400
Corporate Services			94 129	22 017	15 772	14 200	16 200	16 200	9 794		34 377	6 169
<i>Community and Public Safety</i>			32 142	81 822	38 566	31 160	91 908	91 908	70 627	10 000	51 507	43 713
Community & Social Services			4 856	17 067	128	500	3 500	3 500	1 750	5 000	17 518	22 097
Sport And Recreation			8 444	21 419	998	7 500	8 183	8 183	1 063	5 000	14 194	9 944
Public Safety			2 218	26 416	27 315	23 160	39 045	39 045	35 831		11 158	11 673
Housing			14 285	16 286	10 124		41 180	41 180	31 982		8 453	
Health			2 341	634							185	
<i>Economic and Environmental Services</i>			223 376	435 004	616 719	531 884	571 378	571 378	455 918	135 367	255 783	184 928
Planning and Development			7 915	15 787	6 296	24 600	5 105	5 105	2 324	11 000	88 800	10 550
Road Transport			214 666	418 176	605 943	507 284	564 924	564 924	452 457	120 592	164 835	171 403
Environmental Protection			795	1 041	4 480		1 350	1 350	1 137	3 775	2 148	2 975
<i>Trading Services</i>			343 979	546 888	500 014	259 454	245 515	245 515	165 066	227 889	305 409	249 314
Electricity			120 818	146 508	215 001	79 000	112 236	112 236	102 075	49 488	39 081	39 767
Water			45 657	41 596	45 889	37 248	25 588	25 588	24 331	53 660	85 997	92 995
Waste Water Management			166 236	350 351	226 650	137 806	95 017	95 017	30 426	123 241	168 612	110 772
Waste Management			11 267	8 433	12 473	5 400	12 675	12 675	8 234	1 500	11 720	5 780
<i>Other</i>			4 400	4 652							4 700	950
Total Capital Expenditure - Standard		3	706 271	1 108 373	1 172 932	841 738	928 321	928 321	702 491	373 256	720 840	530 925
Funded by:												
National Government			191 962	627 465	668 756	534 556	549 424	549 424	383 586	211 520	231 806	274 907
Provincial Government												
District Municipality												
Other transfers and grants												
Transfers recognised - capital		4	191 962	627 465	668 756	534 556	549 424	549 424	383 586	211 520	231 806	274 907
Public contributions and donations		5	1 037	17 342	45 082	27 017	23 517	23 517	15 978	19 968	23 161	24 847
Borrowing		6				34 000	18 381	18 381	2 856	69 970	102 595	22 035
Internally generated funds			513 271	463 566	459 094	246 166	337 000	337 000	300 071	71 799	363 278	209 135
Total Capital Funding		7	706 271	1 108 373	1 172 932	841 738	928 321	928 321	702 491	373 256	720 840	530 925

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Mangaung(FS172) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash			227 959	284 482	111 042	111 042	111 042		162 155	154 047	146 345
Call investment deposits	1		162		288 160	288 160	288 160		173 344	189 266	212 246
Consumer debtors	1		372 446	314 104	357 826	357 826	357 826		299 483	292 673	285 862
Other debtors			91 795	96 710	90 318	90 318	90 318		95 234	94 495	93 757
Current portion of long-term receivables			19 529	4 322	24 617	24 617	24 617		9 410	11 955	14 499
Inventory	2		38 449	49 777	36 243	36 243	36 243		47 572	46 469	45 366
Total current assets		-	750 339	749 396	908 206	908 206	908 206	-	787 198	788 905	798 075
Non current assets											
Long-term receivables			43 338	15 199	22 457	22 457	22 457		13 717	13 032	12 380
Investments			3	9					9	9	9
Investment property											
Investment in Associate											
Property, plant and equipment	3		3 269 194	2 795 284	4 110 071	4 110 071	4 110 071		3 402 781	3 763 201	4 028 663
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	3 312 535	2 810 492	4 132 528	4 132 528	4 132 528	-	3 416 507	3 776 241	4 041 052
TOTAL ASSETS		-	4 062 874	3 559 887	5 040 734	5 040 734	5 040 734	-	4 203 705	4 565 146	4 839 127
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4		1 656	1 785	13 813	13 813	13 813		11 021	20 178	20 364
Consumer deposits			53 532	57 729	64 913	64 913	64 913		69 110	75 667	82 881
Trade and other payables	4		575 782	859 586	772 341	772 341	772 341		591 060	611 499	638 354
Provisions											
Total current liabilities		-	630 971	919 100	851 067	851 067	851 067	-	671 191	707 344	741 598
Non current liabilities											
Borrowing			14 279	12 494	36 121	36 121	36 121		110 208	201 782	203 639
Provisions			8 160	368 476	4 016	4 016	4 016		368 828	369 003	369 179
Total non current liabilities		-	22 439	380 970	40 138	40 138	40 138	-	479 035	570 785	572 818
TOTAL LIABILITIES		-	653 409	1 300 070	891 205	891 205	891 205	-	1 150 226	1 278 130	1 314 416
NET ASSETS	5	-	3 409 465	2 259 818	4 149 529	4 149 529	4 149 529	-	3 053 479	3 287 017	3 524 710
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			1 715 481	1 567 569	1 665 316	1 665 316	1 665 316		2 378 651	2 617 604	2 856 338
Reserves	4		1 693 983	692 249	2 484 213	2 484 213	2 484 213		674 829	669 413	668 373
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	3 409 465	2 259 818	4 149 529	4 149 529	4 149 529	-	3 053 479	3 287 017	3 524 710

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Mangaung(FS172) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		1 265 003	1 435 918	1 474 110	2 219 444	2 219 444	2 219 444	1 970 084	2 198 777	2 613 917	2 983 642
Government - operating	1	315 239	679 452	897 145	688 902	688 902	688 902	680 332	735 236	806 659	909 099
Government - capital	1										
Interest											
Dividends											
Payments											
Suppliers and employees		(509 858)	(562 713)	(565 342)	(668 186)	(668 186)	(668 186)	(651 505)	(800 226)	(919 636)	(996 321)
Finance charges		(836 353)	(1 136 617)	(1 069 575)	(1 530 149)	(1 530 149)	(1 530 149)	(1 698 636)	(1 801 195)	(2 065 433)	(2 431 196)
Transfers and grants	1	(6 314)									
NET CASH FROM(USED) OPERATING ACTIVITIES		227 718	416 039	736 338	710 011	710 011	710 011	300 276	332 592	435 506	465 225
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors		3 448	2 237	1 321				338			
Decrease in other non-current receivables											
Decrease (increase) in non-current investments		108 500	56 500	30 081				261 306			
Payments											
Capital assets		(352 233)	(507 166)	(661 153)	(715 477)	(715 477)	(715 477)	(684 485)	(373 256)	(720 840)	(530 825)
NET CASH FROM(USED) INVESTING ACTIVITIES		(240 285)	(448 429)	(629 752)	(715 477)	(715 477)	(715 477)	(422 842)	(373 256)	(720 840)	(530 825)
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans				31 215	34 000	34 000	34 000		69 970	102 595	22 035
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		(1 808)	(3 076)	(453)	(4 845)	(4 845)	(4 845)	1 122	681	6 570	4 969
Payments											
Repayment of borrowing		(2 729)	(3 295)	(3 094)	(20 300)	(20 300)	(20 300)	(2 497)	(3 498)	(9 082)	(10 811)
NET CASH FROM(USED) FINANCING ACTIVITIES		(4 538)	(6 371)	27 668	8 855	8 855	8 855	(1 375)	67 152	100 082	16 193
NET INCREASE/(DECREASE) IN CASH HELD		(17 105)	(38 761)	134 253	3 388	3 388	3 388	(123 941)	26 488	(185 252)	(49 407)
Cash/cash equivalents at the year begin:	2	47 700	15 215	1 239	28 000	28 000	28 000	64 472	9 877	36 365	(148 887)
Cash/cash equivalents at the year end:	2	30 595	(23 546)	135 492	31 388	31 388	31 388	(59 469)	36 365	(148 887)	(198 294)

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Mangaung(FS172) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	634 751	922 956	931 109	593 580	565 908	565 908	215 521	414 059	313 693
Infrastructure - Road Transport		139 381	135 958	138 271	53 393	57 950	57 950	8 000	15 872	16 827
Infrastructure - Electricity		112 529	130 271	174 109	83 530	110 750	110 750	49 488	46 481	49 767
Infrastructure - Water		36 366	36 089	45 966	28 101	16 235	16 235	53 660	72 040	76 475
Infrastructure - Sanitation		169 149	349 250	225 220	109 432	84 652	84 652	68 058	80 140	87 720
Infrastructure - Other		8 989	36 876	91 958	284 484	215 186	215 186	24 500	71 645	28 000
Infrastructure		466 414	688 444	675 525	558 940	484 773	484 773	203 706	286 178	258 789
Community		39 245	164 866	185 747	8 000	28 835	28 835	2 500	29 412	25 352
Heritage assets		1 446	1 218	11 911						500
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	71 519	185 417	241 823	248 159	362 414	362 414	157 735	306 781	217 232
Infrastructure - Road Transport		21 689	37 679	52 674	128 101	223 594	223 594	92 552	113 541	122 790
Infrastructure - Electricity		2 835	328	158	70	5 770	5 770	5 000	105	110
Infrastructure - Water		5 901	4 905	77	9 147	8 873	8 873		11 600	16 520
Infrastructure - Sanitation		1 030	861	1 631	28 374	10 439	10 439	55 183	86 537	23 052
Infrastructure - Other		303	556	3	5 400	13 310	13 310		1 090	200
Infrastructure		31 758	44 328	54 543	171 092	261 985	261 985	152 735	212 873	162 672
Community		27 371	127 946	160 303	48 907	93 778	93 778	5 000	42 132	36 319
Heritage assets		371	395	147					400	
Investment properties										
Other assets										
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4	161 070	173 637	190 945	181 494	281 544	281 544	100 552	129 413	139 616
Infrastructure - Road Transport		115 364	130 599	174 267	83 600	116 521	116 521	54 488	46 586	49 878
Infrastructure - Electricity		42 267	40 993	46 042	37 248	25 108	25 108	53 660	83 640	92 995
Infrastructure - Water		170 179	350 111	226 852	137 806	95 091	95 091	123 241	166 677	110 772
Infrastructure - Sanitation		9 292	37 432	91 961	289 884	228 496	228 496	24 500	72 735	28 200
Infrastructure - Other		498 172	732 772	730 067	730 031	746 759	746 759	356 441	499 051	421 461
Infrastructure		66 616	292 812	346 050	56 907	122 613	122 613	7 500	71 545	61 670
Community		1 817	1 612	12 057	-	-	-	-	400	500
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		139 666	81 177	84 758	54 800	58 949	58 949	9 315	149 845	47 293
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		706 271	1 108 373	1 172 932	841 738	928 321	928 321	373 256	720 840	530 925
ASSET REGISTER SUMMARY - PPE (WDV)	5	161 070	173 637	190 945	499 846	281 544	281 544	100 552	129 413	139 616
Infrastructure - Road Transport		115 364	130 599	174 267	301 059	116 521	116 521	54 488	46 586	49 878
Infrastructure - Electricity		42 267	40 993	46 042	298 537	25 108	25 108	53 660	83 640	92 995
Infrastructure - Water		170 179	350 111	226 852	442 348	95 091	95 091	123 241	166 677	110 772
Infrastructure - Sanitation		9 292	37 432	91 961	1 041 754	228 496	228 496	24 500	72 735	28 200
Infrastructure - Other		498 172	732 772	730 067	2 583 544	746 759	746 759	356 441	499 051	421 461
Infrastructure		66 616	292 812	346 050	162 596	122 613	122 613	7 500	71 545	61 670
Community		1 817	1 612	12 057					400	500
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		139 666	81 177	84 758	1 278 164	58 949	58 949	9 315	149 845	47 293
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		706 271	1 108 373	1 172 932	4 024 304	928 321	928 321	373 256	720 840	530 925
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment	3	159 255	162 472	189 243	214 065	197 744	197 744	183 119	182 663	167 569
Repairs and Maintenance by Asset Class		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	6,7	159 255	162 472	189 243	214 065	197 744	197 744	183 119	182 663	167 569
% of capital exp on renewal of assets		11.3%	20.1%	26.0%	41.8%	64.0%	64.0%	73.2%	74.1%	69.3%
Renewal of Existing Assets as % of deprecn		44.9%	114.1%	127.8%	115.9%	183.3%	183.3%	86.1%	167.9%	129.6%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		10.0%	17.0%	21.0%	6.0%	39.0%	39.0%	42.0%	43.0%	41.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling		158	163	166	167	167	167	167	168	170
Piped water inside yard (but not in dwelling)		5	6	5	4	4	4	4	3	3
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		163	169	171	171	171	171	171	171	173
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply		2	2	2	3	3	3	3	3	3
<i>Below Minimum Service Level sub-total</i>		2	2	2	3	3	3	3	3	3
Total number of households	5	165	171	173	174	174	174	174	174	176
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		116	120	124	125	125	125	125	125	127
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)		44	44	45	44	44	44	44	44	44
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		160	164	169	169	169	169	169	169	171
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		5	6	2	5	5	5	5	5	3
<i>Below Minimum Service Level sub-total</i>		5	6	2	5	5	5	5	5	3
Total number of households	5	165	170	171	174	174	174	174	174	174
Energy:										
Electricity (at least min.service level)					50	50	50	50	50	50
Electricity - prepaid (min.service level)					50	50	50	50	50	50
<i>Minimum Service Level and Above sub-total</i>		-	-	-	100	100	100	100	100	100
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	100	100	100	100	100	100
Refuse:										
Removed at least once a week					163	163	163	176	189	202
<i>Minimum Service Level and Above sub-total</i>		-	-	-	163	163	163	176	189	202
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal					40	40	40	27	14	1
<i>Below Minimum Service Level sub-total</i>		-	-	-	40	40	40	27	14	1
Total number of households	5	-	-	-	203	203	203	203	203	203
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		163	169	171	172	172	172	50	60	80
Sanitation (free minimum level service)		163	169	171	172	172	172	50	60	80
Electricity/other energy (50kwh per household per month)		163	169	171	172	172	85	87	90	92
Refuse (removed at least once a week)		163	169	171	172	172	50	50	60	80
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)								11 862	13 048	14 353
Sanitation (free sanitation service)								7 619	8 380	9 218
Electricity/other energy (50kwh per household per month)								34 693	37 641	40 653
Refuse (removed once a week)								9 586	10 545	11 599
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	63 759	69 615	75 824
Highest level of free service provided										
Property rates (value threshold)		70 000	70 000	70 000	40 000	40 000	40 000	40 000	40 000	40 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		70 000	70 000	70 000	40 000	40 000	40 000	40 000	40 000	40 000
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)								5	5	5
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		49 050	62 809	81 799	110 423	110 423	110 423	1 288	1 416	1 558
Water		45 545	56 850	81 206	109 623	109 623	109 623	11 862	13 048	14 353
Sanitation		51 543	65 354	72 354	97 674	97 674	97 674	7 619	8 380	9 218
Electricity/other energy		30 193	35 047	42 547	51 057	51 057	51 057	34 693	37 641	40 653
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	176 331	220 060	277 906	368 776	368 776	368 776	55 461	60 486	65 782

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)